

SAMUEL W. KEYES, JR.

Of Counsel

Jackson Office

(601) 985-4522

sam.keyes@butlersnow.com



An experienced public finance attorney, Sam focuses his practice on municipal bonds, government relations, economic development incentives, and public and administrative law.

PRACTICE AREAS AND INDUSTRY TEAMS

- Governmental Relations
- Public Finance
- Administrative Law
- Governmental Finance

EXPERIENCE

- Represented Mississippi Association of Supervisors, Inc. as intervenor in *AT&T vs. Mississippi State Tax Commission*, in which the telecommunication company challenged the State's method of assessing its property for ad valorem tax purposes. On behalf of the intervenor client, successfully prosecuted a summary judgment action challenging the constitutionality of legislation purporting to statutorily redefine the manner of assessing public utility property for ad valorem tax purposes. The intervenor client's Motion for Summary Judgment was granted in *AT&T Communications, Inc. vs. Mississippi State Tax Commission, et al.*, Hinds County Circuit Court, First Judicial District, Cause No. 251-96-1055, decided August 20, 1998.
- *State of Mississippi vs. Mississippi Association of Supervisors, Inc., et al.*, 699 So. 2d 699 (Miss. 1997). Represented the Mississippi Association of Supervisors and the two Counties in an action seeking injunctive and declaratory relief relating to jurisdiction over county roads and bridges. Prosecuted this action to enjoin enforcement and challenge the constitutionality of legislation usurping constitutional jurisdiction of county boards of supervisors relating to weight regulations on county roads and bridges. Clients' Motion for Summary Judgment was granted and the decision was affirmed by Mississippi Supreme Court.
- Serves as counsel for MPE Services, Inc., MPE Workers Compensation Services, Inc., MPE Employee Benefit Services, Inc., Mississippi Public Entity Workers' Compensation Trust and Mississippi Public Entity Employee Benefit Trust. Handles all legal matters for these public entity workers' compensation and health benefit pools and service providers.
- Served as Bond Counsel in connection with closing numerous municipal bond and loan transactions for the Mississippi Development Bank and local government issuers in Mississippi.

- Recent representative transactions include:
 - \$27,965,000 Mississippi Development Bank Special Obligation Bonds, Series 2022 (Lauderdale County, Mississippi General Obligation Bond Project)
 - \$10,000,000 Mississippi Development Bank Special Obligation Bonds, Series 2022 (Monroe County, Mississippi General Obligation Bond Project)
 - \$10,000,000 Mississippi Development Bank Special Obligation Bonds, Series 2022 (Leflore County, Mississippi General Obligation Bond Project)
 - \$5,000,000 Mississippi Development Bank Special Obligation Bonds, Series 2022 (Corinth, Mississippi General Obligation Bond Project)
 - \$86,200,00 Mississippi Development Bank Special Obligation Bonds, Series 2021 (Magnolia Regional Health Center Project)
 - \$11,884,000 Oktibbeha County, Mississippi General Obligation Refunding Bonds, Series 2021A
 - \$2,872,000 Colony Park Improvement District Special Assessment Refunding Bonds, Series 2021
 - \$3,530,000 Mississippi Development Bank Special Obligation Bonds, Series 2021 (Kosciusko, Mississippi General Obligation Bond Project)
 - \$10,535,000 Desoto County, Mississippi Taxable (Convertible to Tax-Exempt) General Obligation Bonds, Series 2021
 - \$7,800,000 City of Ridgeland, Mississippi Tax Increment Limited Obligation Bonds, Series 2021 (Renaissance Phase III)
 - \$2,419,000 City of Ridgeland, Mississippi General Obligation Refunding Bonds, Series 2021
 - \$3,500,000 Leake County, Mississippi General Obligation Bonds, Series 2021
 - \$1,815,000 Grenada County, Mississippi General Obligation Refunding Bonds, Series 2021
 - \$22,035,000 Mississippi Development Bank Special Obligation Bonds, Series 2021 (Lauderdale County, Mississippi General Obligation Bond Project)
 - \$1,500,000 George County, Mississippi Short-Term Note, Series 2021
 - \$3,930,000 Alcorn County, Mississippi Taxable General Obligation Refunding Bonds, Series 2021
 - \$115,730.60 City of Charleston, Mississippi Negotiable Note, Series 2020
 - \$15,390,000 City of Ridgeland, Mississippi Tax Increment Limited Obligation Refunding Bonds (Colony Park Project), Series 2020A
 - \$7,775,000 City of Ridgeland, Mississippi Taxable Tax Increment Limited Obligation Refunding Bonds (Colony Park Project), Series 2020B
 - \$7,014,000 Reunion Public Improvement District Taxable Special Assessment Refunding Bonds, Series 2020
 - \$3,035,000 Adams County, Mississippi General Obligation Refunding Bonds, Series 2020A

- \$2,095,000 Adams County, Mississippi Taxable General Obligation Port Refunding Bonds, Series 2020B
- \$10,000,000 Lauderdale County, Mississippi General Obligation Bonds, Series 2020
- \$21,000,000 DeSoto County, Mississippi General Obligation Public Improvement Bonds, Series 2020
- \$500,000 City of Columbia, Mississippi Negotiable Note, Series 2020
- \$1,000,000 Tallahatchie County, Mississippi Negotiable Note, Series 2020
- \$2,054,000 City of Corinth, Mississippi General Obligation Refunding Bonds, Series 2020
- \$3,215,000 City of Hattiesburg, Mississippi Taxable Tax Increment Limited Obligation Bonds, Series 2019 (Elam Arms Project)
- \$2,300,000 City of Ridgeland, Mississippi Taxable Tax Increment Limited Obligation Bonds, Series 2019 (Higginbotham Automotive Project)
- \$3,500,000 Oktibbeha County, Mississippi General Obligation Refunding Bonds, Series 2019
- \$19,960,000 City of Ridgeland, Mississippi General Obligation Bonds, Series 2019
- \$15,335,000 DeSoto County, Mississippi General Obligation Refunding Bonds, Series 2019
- \$1,535,000 Monroe County, Mississippi Taxable Hospital Refunding Bonds, Series 2019A
- \$645,000 Monroe County, Mississippi Hospital Refunding Bonds, Series 2019B
- \$1,513,000 George County, Mississippi General Obligation Refunding Bonds, Series 2019
- \$750,000 City of Hattiesburg, Mississippi Taxable Tax Increment Limited Obligation Bonds, Series 2019 (Cross Creek Multifamily Project)
- \$750,000 George County, Mississippi Negotiable Note, Series 2018
- \$9,710,000 Oktibbeha County, Mississippi General Obligation Refunding Bonds, Series 2018A
- \$6,655,000 Oktibbeha County, Mississippi General Obligation Refunding Bonds, Series 2018B
- \$6,530,000 Mississippi Development Bank Special Obligation Refunding Bonds, Series 2018 (Natchez, Mississippi Convention Center Refunding Bond Project)
- \$3,345,000 Claiborne County, Mississippi General Obligation Refunding Bonds, Series 2018A
- \$1,795,000 Claiborne County, Mississippi Taxable General Obligation Refunding Bonds, Series 2018B
- \$3,500,000 Adams County, Mississippi General Obligation Bonds, Series 2018
- \$2,000,000 Lawrence County, Mississippi General Obligation Road and Bridge Bonds, Series 2018
- \$2,000,000 City of Corinth, Mississippi General Obligation Bonds, Series 2018

- \$6,000,000 Lauderdale County, Mississippi General Obligation Refunding Bonds, Series 2017
- \$8,115,000 Adams County, Mississippi Taxable General Obligation Refunding Industrial Development Bonds, Series 2017
- \$7,000,000 Oktibbeha County, Mississippi Taxable General Obligation Bonds, Series 2017
- \$5,000,000 Leflore County, Mississippi General Obligation Public Improvement Bonds, Series 2017
- \$1,600,000 City of Senatobia, Mississippi General Obligation Bonds, Series 2017
- \$14,500,000 Oktibbeha County, Mississippi General Obligation Road and Bridge Bonds, Series 2017
- \$1,700,000 Claiborne County, Mississippi Promissory Note, dated May 4, 2017 from Claiborne County, Mississippi and Claiborne County Medical Center Project to River Hills Bank)
- \$1,200,000 City of Philadelphia, Mississippi Combined Water & Sewage System Revenue Bonds, Series 2017A
- \$10,055,000 Mississippi Development Bank Taxable Special Obligation Refunding Bonds, Series 2017 (Alcorn County, Mississippi Regional Correctional Facility Bond Project)

BAR ADMISSIONS

- Mississippi, 1981
- U.S. District Courts
 - Mississippi: Northern and Southern District

DISTINCTIONS

- *Best Lawyers in America*®
 - Government Relations Practice, 2008-2022
 - Public Finance Law, 2008-2022
- *Mid-South Super Lawyers*®, Bonds/Government Finance
- City of Ridgeland Chamber of Commerce
 - President, 2015
- *Assistant Attorney General*, State of Mississippi, 1985-1993
 - Chairman, Opinions Committee
- Deputy Attorney General, State of Mississippi, 1993-1994
- Leadership Mississippi, 1995

ASSOCIATIONS

- American Bar Association
 - State and Local Government Section

- National Association of Bond Lawyers
- Mississippi Bar Association
 - Government Law Section
 - Board of Directors
 - Chairman, 1996-1997
- Mississippi Association of County Board Attorneys
- Mississippi Municipal Attorneys Association
- Capital Area Bar Association

EDUCATION & HONORS

- University of Mississippi, J.D., 1981
- University of Southern Mississippi, B.S., Community and Regional Planning, 1976

PAPERS, PRESENTATIONS AND PUBLICATIONS

- Frequent speaker at seminars focused on public finance and local government issues, including programs sponsored by Mississippi State University Center for Governmental & Community Development, the Mississippi Municipal League, the Mississippi Association of Supervisors, and the Mississippi County Board Attorneys Association.
- Instructor, “Municipal Bonds” course for Mississippi Municipal Clerk Certification Program, Fall 2018 and 2021 Sessions.
- Author, “The Office, Powers and Duties of Superiors”, Chapter 3, *County Government in Mississippi*, Sixth Edition, Center for Governmental Training & Community Development, Mississippi State University Extension Service, 2019.
- Co-Author, “Introduction to County Bonds”, Chapter 10, *County Government in Mississippi*, Sixth Edition, Center for Governmental Training & Community Development, Mississippi State University Extension Service, 2019.
- Co-Author, “Introduction to Municipal Bonds”, Chapter Twelve, *Mississippi Government in Mississippi: A Handbook for City Officials*, Seventh Edition, Center for Governmental Training & Community Development, Mississippi State University Extension Service, 2021.
- Author, “Functions and Powers”, Chapter Three, *Mississippi Government in Mississippi: A Handbook for City Officials*, Seventh Edition, Center for Governmental Training & Community Development, Mississippi State University Extension Service, 2021.